

The Honorable Ronald B. Leighton

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CLERK U.S. DISTRICT COURT WESTERN DISTRICT OF WASHINGTON AT TACOMA BY DEPUTY	

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07-CV-05698-ORD

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA

Plaintiff,

v.

GLEN A. MOREHOUSE, EMMA J.
MOREHOUSE, RUSSELL BOLEN, CLARK
COUNTY, CEDAR CREEK PROPERTY
OWNERS ASSOCIATION, FIRST
INDEPENDENT BANK, TRANSAMERICA
INDUSTRIAL LOAN,

Defendants.

Civil No. 07-5698RBL

STIPULATION BETWEEN THE
UNITED STATES AND CLARK
COUNTY

STIPULATION BETWEEN
UNITED STATES AND CLARK
COUNTY
(Civ. No. 07-5698RBL)

United States Department of Justice
P.O. Box 683, Ben Franklin Station
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1
2 IT IS HEREBY STIPULATED AND AGREED by the United States of America ("United States") and
3 the Clark County that:

- 4 1. The United States filed this action to foreclose federal tax liens on a parcel of real property
5 commonly referred to as 20816 NE 389th St., Amboy, WA 98601 ("Amboy Residence") and a
6 five-acre tract of land ("Amboy Tract") and more particularly described as set forth in the United
7 States' Complaint. See Docket #1 at ¶ 5, 7.
- 8 2. The United States filed notices of federal tax lien in the Clark County Recorder's Office pursuant
9 to 26 U.S.C. § 6323(a) on August 10, 1998 to make its liens against any and all real property
10 owned by Glen A. Morehouse, including the Portland Property, effective against persons entitled
11 to such notice.
- 12 3. Clark County was named as a defendant solely to fulfill the requirements of 26 U.S.C. § 7403(b)
13 that "[a]ll persons having liens upon or claiming any interest in the property involved in such
14 action [to enforce a tax lien] shall be made parties thereto."
- 15 4. Clark County holds liens encumbering the subject properties that secure ad valorem property
16 taxes due and owing for the subject properties. As of May 4, 2009, property taxes are due and
17 owing for the Amboy Residence in the amount of \$3,242.29 for the 2009 tax year and for the
18 Amboy Tract in the amounts of \$1,331.49 for the 2008 tax year and \$1,386.66 for the 2009 tax
19 year.
- 20 5. The United States recognizes the superior interest of the Clark County secured by the liens listed
21 in ¶ 4. The United States will include in any proposed order of sale a provision that the net
22 proceeds of sale, defined as the proceeds resulting from the sale of a real property at issue in this
23 suit less distribution to the United States for the costs of sale, be applied to satisfy the property
24 taxes owed to Clark County for the property sold prior to application of the funds to fully or
25 partially satisfy the United States' interest secured by federal tax liens.

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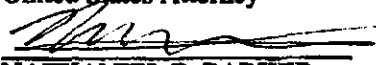
1 6. Clark County does not oppose the United States' request for an Order of the Court foreclosing the
2 federal tax liens upon Glen Morehouse's interest in the Amboy Residence or Amboy Tract.

3 7. If the United States does not prevail in this action, or if this action is resolved prior to the
4 foreclosure and sale of the Amboy Residence or Amboy Tract, this Stipulation shall not affect the
5 Clark County's claims, or release any claim or interest it may have in the Amboy Residence or
6 Amboy Tract.

9 DATED this 6 day of May, 2009.

DATED this 5 day of May, 2009.

10 JEFFREY C. SULLIVAN
11 United States Attorney

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23 IT IS SO ORDERED THIS 7th DAY OF May, 2009

24 
25 UNITED STATES DISTRICT COURT JUDGE

26 STIPULATION BETWEEN
27 UNITED STATES AND CLARK
28 COUNTY
(Civ. No. 07-5698RBL)

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